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Assessor to Appeal Tax Board Decision

By PHILIP E. WATSON
County Assessor

Ever since my election as Assessor I have been a strong supporter of a system of independent tax appeals boards to consider assessment inequities.

I felt then — and I feel now — that a taxpayer who believes an assessor has placed too high a valuation on his property is entitled to a full hearing before men whose main job is to hear such cases. I opposed the old plan under which Los Angeles property owners were allowed only two weeks to file protests and then were rushed through at assembly line hearings before County Supervisors.

In 1964, the supervisors agreed with me and voted to implement a Constitutional amendment which permitted creation of the three-member appeals boards. Members of the first two boards were drawn by lot from a panel of 15 nominees submitted by the supervisors in 1964. In the same manner, a third board was added last fall to handle an increased case load.

IN MANY respects the system has worked well. Taxpayers have been assured of the time necessary to present their arguments since Tax Appeals Board members — unlike the supervisors — aren't trying to cram in assessment cases amid smog, budget, and welfare problems. The extra time has also been helpful to our office in reviewing disputed assessments. In cases where, on rechecking, we found validity to the taxpayer's claim, we were able to make recommendations to the appeals boards for reduction.

There have, of course, been differences of opinion between our office and the boards over questions of value. Seldom will two experts agree exactly on how much a house, building, or piece of land is worth on the market. We accept the fact that our findings will not always be sustained in hearings.

Recently, however, we found ourselves in such sharp disagreement with a Tax Appeals Board decision on a major case — involving a considerable sum of tax money — that we felt the decision should be tested in Superior Court.

THE PROPERTY in question was a 179-unit, 13-story apartment building being erected in the West Hollywood area.

Under state law, we are required to put an assessment on such a partially-finished structure which reflects its state of completion on the tax lien date on the first Monday in March.

In the West Hollywood case — as is our usual policy — we checked actual cost figures with the contractor on the job. These showed that the overall project would cost \$3.7 million and that, as of March 1, expenditures had totaled \$2,112,390.

ON THIS BASIS we imposed an assessment of \$500,000, representing 25 per cent of the fair market value of \$2 million on the apartment structure — a figure which, if anything, gave the taxpayer the benefit of the doubt.

However, when the time for filing appeals rolled around last fall, the corporation which was erecting the building asked a major reduction. The petition requested that the main \$500,000 assessment be reduced to \$200,000 and that land valuations be reduced as well.

The case came up for a hearing last Dec. 27 before one of the Tax Appeals Boards. A representative for the petitioner said he didn't think that \$2 million had been spent on the building at that time — that, as he recalled, the figure was closer to \$1 million. No specific testimony was offered to support the claim that our estimate of fair market value was too high.

FOR OUR case, we entered the contractor's figures into the record along with specific details about the property. The developer did not rebut our figures and the case was quickly taken under submission.

Section 1608 of the Revenue and Taxation code requires that a change in an assessment can be made only on the basis of what appears \$50,000 above the \$200,000 in the official record. Therefore we were deeply disturbed when, three days later, the Tax Appeals Board voted to cut the \$500,000 assessment down to \$250,000 — or just figure set by the developer.

After reviewing the transcript, we decided we could not let the decision go unchallenged.

The law which set up the Tax Appeals Boards gives a taxpayer who feels he did not get a fair ruling the right to appeal to the courts.

We contend that an assessor — who is charged by law with protecting the rights of all taxpayers — has both a legal and a moral obligation to take similar court action if he feels a decision is not justified.



PLAN TOUR . . . Final plans for a tour of the University of Southern California School of Pharmacy are discussed by Mrs. James Kamada (right), scholarship and student procurement chairman, with Earl Alderson, president of the South Bay Pharmaceutical Association, and Mrs. Harold R. Roache, president of the association's Auxiliary. The tour, which will involve 125 students from 16 area high schools, will be conducted tomorrow.

Area Students to Tour USC School of Pharmacy

More than 125 area high school students will tour the University of Southern California School of Pharmacy tomorrow under the sponsorship of the South Bay Pharmaceutical Association and its Auxiliary.

Linda Scott will represent Gardena High School. Bishop Montgomery High students making the trip are John Sabio, Jim Sibole, Bill Lippert, Nick Mickas, Doug Berg, Wally MacGregor, Chris Hurley, George Dvoesky, Charlotte Campbell, Pat Campbell, and Pat Prengaman. They will be accompanied by the Rev. Leo Dombrowski and Sister Michael Marie.

Pharmacists serving as hosts for the tour include Earl Alderson, president of the South Bay Pharmaceutical Association, and Iwo Mochidome, first vice president. Auxiliary hostesses will be Mrs. Doug Ingie and Mrs. Ralph Rector.

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THE NORTH High group will include Barbara Brodsky, Dulcy Bradford, Rosalinda Caparino, Julie Frese, Rick Meal, and Nancy Battaglini. Stan Loupe, Brad Riker, and William Woodward.

SUBDIVISION APPROVED

Subdivision of three acres located south of Montemalaga Drive and east of Granvia Palos Verdes, into 11 single family lots has been approved by the Regional Planning Commission. Owner and subdivisor is Howard O. Coale Jr. of 2531 Via Sonoma, Palos Verdes Estates.

FOR SHRINE . . . Terry Matthews, president of the South Bay Exchange Club and District Governor of District 20, presents a plaque to N. B. Owen, president of N. B. Owen and Son, which co-sponsored Freedom Shrines at Rolling Hills High School and Dapplegray Intermediate School. The South Bay Exchange Club presented the shrines Friday and Monday.



FOR SHRINE . . . Terry Matthews, president of the South Bay Exchange Club and District Governor of District 20, presents a plaque to N. B. Owen, president of N. B. Owen and Son, which co-sponsored Freedom Shrines at Rolling Hills High School and Dapplegray Intermediate School. The South Bay Exchange Club presented the shrines Friday and Monday.

Exchange Club Presents School Freedom Shrine

Members of the South Bay Exchange Club presented a Freedom Shrine to Dapplegray Intermediate School in Rolling Hills Monday.

The Freedom Shrine contains photographic reproduction of 28 significant historic documents of American history, including such documents as the rough draft of the Declaration of Independence, Washington's First

rough Inaugural Address, the Monroe Doctrine, Lincoln's Gettysburg Address and the Instruments of Surrender for World War II.

A similar shrine was presented to Rolling Hills High School Friday afternoon and the Freedom Shrines already have been placed in Bishop Montgomery, Redondo, Mira Costa, and Aviation high schools, according to Terry Matthews, president of the South Bay Exchange Club.

The shrines for Rolling Hills and Dapplegray schools are co-sponsored by N. B. Owen and Sons of Torrance. Ron White and Chuck Eischen are chairmen for the Exchange Club.

Guest speaker for the Dapplegray presentation was Dick White, public relations director for the Los Angeles Blades hockey club.

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B-10 PRESS-HERALD FEBRUARY 23, 1966

Michael W. Nelson, son of Mr. and Mrs. Glenn A. Nelson of 22364 Iris Ave., has been promoted to airman second class in the U. S. Air Force. Airman Nelson is a dental specialist at Plattsburgh AFB, N.Y.

NAMED TREASURER
Ernest F. Jensen of Torrance has been elected treasurer of Tridair Industries, Inc., at a meeting of the firm's board of directors. Jensen formerly was controller of the Tridair group.

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